

**SIKKIM**



**GOVERNMENT**

**GAZETTE**

**EXTRAORDINARY  
PUBLISHED BY AUTHORITY**

**Gangtok**

**Monday 04<sup>th</sup> December, 2023**

**No. 484**

**GOVERNMENT OF SIKKIM  
COMMERCIAL TAXES DIVISION  
FINANCE DEPARTMENT  
GANGTOK**

**No. 31/2023-GST/SIKKIM**

**Date: 31<sup>st</sup> July, 2023**

**NOTIFICATION**

In pursuance of the powers conferred by sub-rule (4B) of rule 8 of the Sikkim Goods and Services Tax Rules, 2017, the State Government, on the recommendations of the Council, hereby makes the following further amendments in the notification of the Government of Sikkim, in the Finance Department No. 27/2022-State Tax, dated the 26<sup>th</sup> December, 2022, namely:-

In the said notification, after the words, "State of Gujarat", the words "and the State of Puducherry" shall be inserted.

**[F. No. GOS/2009-2010/16-1C (9) VOL-III]**

**Manoj Rai  
Commissioner  
Commercial Taxes Division  
Finance Department**

